State Information for Streamlined Sales Tax Participants

1. **Introduction** – Effective October 1, 2005, Tennessee became an associate member of the Streamlined Sales and Use Tax Governing Board. Tennessee's [petition for associate membership](#) and [Certificate of Compliance](#) that have been updated with 2005 law changes are available on Revenue's Web site. Tennessee's legislature passed law changes to conform to the requirements of the Streamlined Sales and Use Tax Agreement effective July 1, 2007. A [Streamlined Q & A](#) that provides details concerning the law changes that will be effective July 1, 2007, is available on Revenue's Web site. Tennessee will be an associate-member state until the law changes take effect to conform to the requirements in the Agreement which would enable Tennessee to be a full member state. Associate membership under the Agreement expires January 1, 2008. General information in the form of a [Fact Sheet](#) concerning Tennessee's involvement in the Streamlined Sales and Use Tax is available on Revenue's Web site. While persons registering through the Streamlined Sales and Use Tax Central Registration System are required to register to collect tax in all of the full-member states, Streamlined participants have the option of registering to collect in associate-member states. Prior to the effective date of Tennessee's law changes, Streamlined participants choosing to register in Tennessee for sales and use tax purposes **must comply with Tennessee's sales and use tax laws currently in effect**. The following information is intended to assist Streamlined participants in compliance with Tennessee laws that are effective today by providing information regarding registration, reporting, payments and the Streamlined taxability matrix.

   - **Amnesty** – HTTP://WWW.STATE.TN.US/REVENUE/STREAMLINED/AMNESTY.HTM Streamlined participants **will not complete an application to receive amnesty in Tennessee** that is available as a result of registration through the Streamlined Central Registration System. Streamlined participants that do not qualify for amnesty will be notified by the Department of Revenue if the participant is not eligible for amnesty.

   - **Voluntary Disclosure Agreement** – [HTTP://WWW.TENNESSEE.GOV/REVENUE/STREAMLINED/VOL_DIS_SSUTA.PDF](#) Streamlined participants receiving amnesty for taxes uncollected on sales by the retailer will be eligible for reporting unpaid taxes on purchases that are owed in Tennessee by the retailer in its capacity as a buyer as well as other taxes, such as the franchise and excise tax, through Tennessee's Voluntary Disclosure Agreement. Tennessee's voluntary disclosure agreement enables Streamlined participants to report and pay taxes and applicable interest and avoid assessment of penalties.

2. **Contact Personnel**
   - Streamlined policy / amnesty –
       i. Sherry Harrell 615-532-6021
          SHERRY.HARRELL@STATE.TN.US
   - Registration –

i. COLLEEN SWINNEY 615-741-7722
           COLLEEN.SWINNEY@STATE.TN.US
       ii. DONNA CHILDRESS 615-741-8385
           DONNA.CHILDRESS@STATE.TN.US
- RETURNS AND PAYMENTS –
        i. CINDY LARD 615-253-3816
           CINDY.LARD@STATE.TN.US
       ii. PAMELA COBB 615-741-8387
           PAMELA.COBB@STATE.TN.US
- CSP AND CAS –
        i. DONNA CHILDRESS 615-741-8385
           DONNA.CHILDRESS@STATE.TN.US
- RATES & BOUNDARIES DATABASES–
        i. DONNA CHILDRESS 615-741-8385
           DONNA.CHILDRESS@STATE.TN.US

3. CSP/CAS DEVELOPER RESPONSIBILITIES

- CONFIDENTIALITY –
  HTTP://WWW.TENNESSEE.GOV/REVENUE/STREAMLINED/CONFIDENTIALITY.PDF
- COMPLIANCE REQUIREMENTS – IF YOU WANT TO BECOME A CSP OR CAS, PLEASE SEE THE CERTIFIED SERVICE PROVIDER SECTION ON THE STREAMLINED WEB SITE HTTP://WWW.STREAMLINEDSALESTAX.ORG

4. PUBLICATIONS

- STREAMLINED PRODUCT TAXABILITY MATRIX – TENNESSEE'S LAW CHANGES WHICH INCLUDE THE ADOPTION OF UNIFORM PRODUCT DEFINITIONS UNTILIZED IN THE STREAMLINED PRODUCT TAXABILITY MATRIX ARE SET TO TAKE EFFECT JULY 1, 2007. TENNESSEE WILL PUBLISH THE STREAMLINED PRODUCT TAXABILITY MATRIX CLOSER TO AND PRIOR TO THE EFFECTIVE DATE OF THE ADOPTION OF UNIFORM PRODUCT DEFINITIONS. TAXPAYERS MUST COLLECT AND PAY SALES AND USE TAX BASED ON TENNESSEE'S LAWS CURRENTLY IN EFFECTIVE.
- URL FOR STATE RATES & BOUNDARIES DATABASES
  HTTP://WWW.TENNESSEE.GOV/REVENUE/STREAMLINED/SSTDATABASE.HTM
- URL FOR TENNESSEE SALES AND USE TAX STATUTES
  HTTP://198.187.128.12/TENNESSEE/LPEXT.DLL?F=TEMPLATES&FN=FS-MAIN.HTM&2.0
- URL FOR TENNESSEE SALES AND USE TAX RULES AND REGULATIONS
  HTTP://WWW.STATE/TN/US/SOS/RULES/1320/1320-05/1320-05.HTM
- URL FOR TENNESSEE SALES AND USE TAX IMPORTANT NOTICES
  HTTP;//WWW.STATE.TN.US/REVENUE/NOTICES/SALES/INDEX.HTM

5. FILING SALES AND USE TAX RETURNS

- SALES AND USE TAX RETURNS INCLUDING SERS ARE DUE ON THE 20TH OF THE MONTH FOLLOWING THE END OF THE REPORTING PERIOD. IF THE DUE DATE FALLS ON A WEEKEND OR HOLIDAY, THE DUE DATE WILL BE THE NEXT SUCCEEDING BUSINESS DAY.
- **ONLY STREAMLINED PARTICIPANTS THAT ARE "VOLUNTEERING" IN TENNESSEE THROUGH THE STREAMLINED CENTRAL REGISTRATION**

SYSTEM HAVE THE OPTION OF REPORTING TAX BY FILING THE STREAMLINED SIMPLIFIED ELECTRONIC RETURN (SER). PARTICIPANTS THAT FILE SERS MUST ALSO BE ABLE TO FILE AN ELECTRONIC INFORMATION REPORT THAT WILL BE REQUIRED ONCE A YEAR BY TENNESSEE. THE GOVERNING BOARD HAS APPROVED THE DATA ELEMENTS TO BE INCLUDED IN THE INFORMATION REPORT AND IS CURRENTLY PREPARING THE SCHEMA FOR THE INFORMATION REPORT. TENNESSEE WILL REQUIRE STREAMLINED PARTICIPANTS FILING USING THE SER TO ALSO FILE THE INFORMATION REPORT. SINCE THIS IS A NEW METHOD OF REPORTING, THE DEPARTMENT **STRONGLY SUGGESTS THAT VOLUNTEERING PARTICIPANTS** CONTACT DEPARTMENT PERSONNEL PRIOR TO FILING ITS FIRST SER FOR ACCEPTANCE, TESTING AND APPROVAL TO AVOID ASSESSMENT OF PENALTIES FOR DELINQUENT RETURNS.

- URL OF WEB SERVICE FOR FILING OR URL OF WEBSITE FOR UPLOADING FILES AND DOWNLOADING ACKNOWLEDGEMENTS – WWW.TNANYTIME.ORG/SSTP/SER/ENDPOINT

- FOR SER TESTING PROCEDURES AND ACCEPTANCE CRITERIA QUESTIONS CONTACT:

  > CINDY LARD (615) 253-3816
  > CINDY.LARD@STATE.TN.US
  > - BILL SHANKO (615) 741-8386
  >   BILL.SHANKO@STATE.TN.US

- CSPS MUST FILE MONTHLY SERS IN TENNESSEE FOR STREAMLINED PARTICIPANTS **"VOLUNTEERING"** IN TENNESSEE THAT ARE MODEL 1 SELLERS, IF THE STREAMLINED PARTICIPANT HAS SALES INTO TENNESSEE. CSPS WILL NEED TO CONTACT TENNESSEE'S TAXPAYER SERVICES DIVISION IF THE STREAMLINED PARTICIPANT DOES NOT MAKE SALES INTO TENNESSEE.

- **"VOLUNTEERING"** PARTICIPANTS THAT ARE NOT MODEL 1 PARTICIPANTS HAVE THE OPTION OF FILING SERS AND ASSOCIATED INFORMATION REPORTS OR TENNESSEE'S SALES AND USE TAX RETURN. PARTICIPANTS THAT CHOSE TO FILE SERS MUST DO SO FOR THE SAME REPORTING PERIODS THAT ARE COVERED BY THE ASSOCIATED INFORMATIONAL REPORT. ONCE THE INFORMATIONAL REPORT HAS BEEN FILED A **"VOLUNTEERING"** PARTICIPANT MAY CHOOSE TO FILE TENNESSEE'S SALES AND USE TAX RETURN RATHER THAN FILING THE SER AND ASSOCIATED INFORMATION REPORTS.

- **"VOLUNTEERING"** PARTICIPANTS THAT ARE NOT MODEL 1 PARTICIPANTS WILL FILE THEIR FIRST TAX RETURN IN TENNESSEE IN THE MONTH FOLLOWING ANY MONTH: 1) ONCE $1,000 IN STATE AND LOCAL TAX IS OWED TO TENNESSEE, OR 2) 12 MONTHS AFTER INITIAL REGISTRATION IN TENNESSEE. REPORTING PERIODS FOR ANY STREAMLINED PARTICIPANT MAY BE CHANGED TO MONTHLY, QUARTERLY OR ANNUAL BASED ON THE AMOUNT OF TAXES REMITTED.

- STREAMLINED PARTICIPANTS THAT ARE **"LEGALLY REQUIRED TO REGISTER" OR "ALREADY REPORTING"** MUST FILE TENNESSEE'S GENERAL SALES AND USE TAX RETURN. [RV-R0000201](RV-R0000201) IS THE FORM NUMBER FOR TENNESSEE'S GENERAL SALES AND USE TAX RETURN (SLS 450). [RV-R0010701](RV-R0010701) IS THE FORM NUMBER FOR TENNESSEE'S SALES AND USE TAX RETURN (SLS 458) USED BY TELECOMMUNICATIONS AND TV PROGRAMMING SERVICE PROVIDERS.

- TENNESSEE REQUIRES TAXPAYERS TO FILE ELECTRONIC SALES AND USE TAX RETURNS AND MAKE ELECTRONIC PAYMENTS FOR TAXPAYERS REPORTING AND PAYING TAX OF $5,000 OR MORE. ANY TAXPAYER FILING A TAX RETURN THROUGH ELECTRONIC DATA INTERCHANGE (EDI) MUST ALSO MAKE PAYMENTS THROUGH ELECTRONIC FUNDS TRANSFER (EFT).
- STREAMLINED PARTICIPANTS THAT ARE **"ALREADY REGISTERED"** IN TENNESSEE WILL CONTINUE TO FILE TENNESSEE TAX RETURNS AND MAKE PAYMENTS IN THE SAME MANNER AS PRIOR TO BECOMING A STREAMLINED PARTICIPANT.
- FOR COMPLETE INFORMATION REGARDING TENNESSEE'S GENERAL SALES AND USE TAX FILING REQUIREMENTS THAT APPLY TO STREAMLINED PARTICIPANTS THAT ARE **"LEGALLY REQUIRED TO REGISTER" OR "ALREADY REGISTERED"** VISIT REVENUE'S WEB SITE:

    - ONLINE FILING PROGRAM – WWW.TENNESSEEANYTIME.ORG/SALES/
    - FORMS – WWW.STATE.TN.US/REVENUE/FORMS/SALES/INDEX.HTM
    - EDI FILING PROGRAM – WWW.STATE.TN.US/REVENUE/ESERVICES/SALESTAXEFILE..HTM

6. PAYMENT HANDLING AND ACCEPTANCE

- ANY TAXPAYER WHO FILES A RETURN ELECTRONICALLY MUST ALSO MAKE ANY PAYMENT ASSOCIATED WITH THE RETURN BY EFT. FOR MORE INFORMATION ABOUT TENNESSEE'S EFT PROGRAM HTTP://WWW.STATE.TN.US/REVENUE/ESERVICES/INDEX.HTM OR CONTACT THE ELECTRONIC COMMERCE UNIT AT THE STATEWIDE TOLL-FREE NUMBER (866) 368-6374. NASHVILLE-AREA AND OUT-OF-STATE CALLERS SHOULD DIAL (615) 253-0704.
- STATE DUE DATES – WHAT IS TIMELY PAID – PAYMENT IS DUE ON THE 20TH OF THE MONTH FOLLOWING THE END OF THE REPORTING PERIOD (SEE STATE DUE DATES FOR FILING OF RETURNS)
    i. RETURN WITH PAYMENT IS DUE ON 20TH OF EACH MONTH
- STATE EFT PROGRAM – MUST BE INITIATED A BUSINESS DAY BEFORE THE DUE DATE
    i. ACH CREDIT
    ii. ACH DEBIT
- DOES STATE ACCEPT BULK PAYMENTS
    i. NO, TN WILL NOT ACCEPT BULK PAYMENTS
- STATE EFT REGISTRATION REQUIREMENTS
    i. STATE EFT PROGRAM SHOULD FOLLOW THE SPECIAL PAYMENT PROCEDURES GUIDE HTTP://WWW.STATE.TN.US/REVENUE/ESERVICES/INDEX.HTM
    ii. IF FILING A STREAMLINED SER WITH PAYMENT, THE EFT TAX TYPE CODE THAT SHOULD BE USED IS 04040
    iii. IF FILING TENNESSEE'S CURRENT SALES TAX FORM (SLS 450) WITH PAYMENT, THE EFT TAX TYPE CODES THAT SHOULD BE USED ARE AS FOLLOWS: MONTHLY ORIGINAL 02001, AMENDED 02002, AND ANNUAL 02007
- WHAT FORM OF SAME-DAY PAYMENT DOES STATE ACCEPT?

    i. TN ACCEPTS EMERGENCY FEDWIRE
- DATA REQUIREMENTS FOR SELLER/CSP INITIATED ACH CREDIT PAYMENTS
  - i. HTTP://WWW.STATE.TN.US/REVENUE/ESERVICES/INDEX.HTM
- PREPAYMENT REQUIREMENTS, IF ANY
  - i. PREPAYMENTS ARE NOT REQUIRED IN TN
- REFUND HANDLING – HTTP://TENNESSEE.GOV/REVENUE/FORMS/SALES/F1403301.PDF

7. INFORMATION REPORTS

- WHAT DATA IS REQUIRED FOR STATE INFORMATION REPORTS – TENNESSEE IS REQUIRING AN INFORMATION REPORT FROM STREAMLINED PARTICIPANTS USING THE SER. THE REPORT WILL BE FOR AN ANNUAL REPORTING PERIOD OF JULY 1 THROUGH JUNE 30. THE DUE DATE FOR THE INFORMATION REPORT IS SEPTEMBER 30.
- HOW MANY INFORMATION REPORTS REQUIRED PER YEAR
  - i. 1 REPORT IS REQUIRED PER YEAR
- WHEN ARE INFORMATION REPORTS DUE – SEPTEMBER 30

8. ACKNOWLEDGEMENT SYSTEM

- STATE SPECIFIC ERROR CODES IN ADDITION TO MINIMAL ERROR CODE LIST
  - i. 471001 SETTLEMENT DATE FOR SER WITH PAYMENT OR BULK PAYMENT IS GREATER THAN 30 DAYS IN THE FUTURE
- ANTICIPATED TIMING OF ACKNOWLEDGEMENTS
  - i. ACKNOWLEDGMENTS SHOULD BE READY WITHIN 20 MINUTES OF THE TRANSMISSION

9. REGISTRATION

- TENNESSEE DOES NOT RECEIVE INFORMATION FROM THE STREAMLINED CENTRAL REGISTRATION SYSTEM FOR STREAMLINED PARTICIPANTS THAT DO NOT SELECT REGISTRATION IN TENNESSEE.
- STREAMLINED PARTICIPANTS THAT ARE **"ALREADY REGISTERED"** IN TENNESSEE FOR SALES AND USE TAX PURPOSES DO NOT NEED TO COMPLETE ADDITIONAL REGISTRATION FORMS UNLESS NEEDING TO UPDATE OR MAKE CHANGES TO ITS CURRENT TENNESSEE REGISTRATIONS. THE DEPARTMENT WILL UPDATE YOUR TENNESSEE REGISTRATION WITH INFORMATION FROM THE STREAMLINED CENTRAL REGISTRATION SYSTEM, SUCH AS ADDING THE NEW STREAMLINED IDENTIFICATION NUMBER TO YOUR TENNESSEE SALES AND USE TAX ACCOUNT INFORMATION.
- STREAMLINED PARTICIPANTS THAT ARE **"ALREADY REGISTERED"** WILL CONTINUE TO USE THEIR CURRENT TENNESSEE SALES AND USE TAX REGISTRATION ACCOUNT NUMBERS.
- CURRENTLY, TENNESSEE LAW REQUIRES SEPARATE REGISTRATION AND REPORTING BY LOCATION FOR PERSONS HAVING BUSINESS LOCATIONS IN TENNESSEE. STREAMLINED PARTICIPANTS REGISTERING IN TENNESSEE THAT ARE **"LEGALLY REQUIRED TO REPORT"** AND ARE NOT ALREADY REGISTERED IN TENNESSEE FOR SALES AND USE TAX PURPOSES WILL BE REQUIRED TO COMPLETE AND SUBMIT TENNESSEE'S FULL REGISTRATION APPLICATION. FOR STREAMLINED PARTICIPANTS WITH A LEGAL REQUIREMENT TO REPORT IN TENNESSEE THAT HAVE MORE THAN ONE BUSINESS OR STORE LOCATION IN

TENNESSEE, A SEPARATE REGISTRATION IS REQUIRED FOR EACH BUSINESS OR STORE LOCATION IN TENNESSEE. THERE IS NO FEE FOR REGISTERING FOR SALES AND USE TAX PURPOSES IN TENNESSEE. **TENNESSEE'S FULL SALES AND USE TAX REGISTRATION APPLICATION MAY BE COMPLETED ONLINE AND IS AVAILABLE AT** WWW.TENNESSEEANYTIME.ORG/BIZREG/.

- REGISTRATION INFORMATION RECEIVED FROM THE STREAMLINED CENTRAL REGISTRATION SYSTEM FOR PARTICIPANTS **"VOLUNTEERING"** IN TENNESSEE IS ALL THAT IS REQUIRED TO REGISTER VOLUNTEERING PARTICIPANTS IN TENNESSEE.

- ONCE THE REGISTRATION PROCESS IS COMPLETED IN TENNESSEE, STREAMLINED PARTICIPANTS REGISTERING IN TENNESSEE FOR THE FIRST TIME WILL RECEIVE BY MAIL A **CERTIFICATE OF REGISTRATION** EVIDENCING REGISTRATION IN TENNESSEE FOR SALES AND USE TAX PURPOSES.

- STREAMLINED PARTICIPANTS REGISTERING IN TENNESSEE FOR THE FIRST TIME WILL BE SENT INFORMATION REGARDING OTHER TAXES THAT THE TENNESSEE DEPARTMENT OF REVENUE ADMINISTERS SUCH AS FRANCHISE AND EXCISE TAXES AND INFORMATION CONCERNING TENNESSEE'S VOLUNTARY DISCLOSURE AGREEMENT ENABLING PARTICIPANTS TO PAY PRIOR LIABILITIES FOR OTHER TAXES AND INTEREST NOT COVERED BY AMNESTY AND AVOID ASSESSMENT OF PENALTIES.

- CONFIRMATION OF REGISTRATION RETURN REQUIREMENTS

10. APPENDIX

- TRANSMISSION FILE SIZE LIMITS
    - i. NO LIMITS HAVE BEEN SET AT THIS TIME
- SPECIAL TAXING DISTRICT CODES
    - i. TENNESSEE USES THE SPECIAL TAXING DISTRICT CODES TO IDENTIFY THE CITIES, WITH TAXING AUTHORITY, WHICH CROSS COUNTY BOUNDARIES. THESE ARE IDENTIFIED ON THE RATES FILE WITH A SPECIAL FIPS CODE BEGINNING WITH THE NUMBER 9.
- SAMPLE SST XML DOCUMENTS
    - i. SER WITH AND WITHOUT PAYMENT

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edited with XML Spy v4.4 U (http://www.xmlspy.com) by Terry Garber (SC Dept of Rev. &
  Tax)
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    http://schemas.xmlsoap.org/soap/envelope/"
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   ii. INFORMATION REPORT – STILL WORKING ON GETTING SAMPLE OF THIS INFORMATION REPORT.

   iii. ACKNOWLEDGEMENT

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    http://schemas.xmlsoap.org/soap/envelope/"
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